

Western States - Cost of Doing Business Comparison

Business Taxes	Indiana	California	Oregon	Utah	Washington	Arizona	Colorado	New Mexico	Texas
Corporate State Income Tax Due Per Net Taxable Income of \$1,000,000	\$85,000	\$88,400	\$66,000	\$50,000	\$0	\$68,000	\$46,300	\$56,000	\$47,500
Other Business Costs									
Estimated Payroll Based on 100 Employees (Avg. Annual Wage) (Jan. 2001)	\$3,101,500	\$4,119,400	\$3,276,500	\$2,922,600	\$3,705,900	\$3,260,600	\$3,716,700	\$2,749,800	\$3,494,800
Average Mfg. Workers' Compensation Annual Tax Based on 100 Employees (Sept. 2002)	\$59,239	\$297,833	\$47,182	\$36,825	\$117,848	\$37,497	\$135,660	\$49,496	\$167,401
Workers' Compensation Rate for Mfg. Per \$100 of Payroll (Sept. 2002)	\$1.91	\$7.23	\$1.44	\$1.26	\$3.18	\$1.15	\$3.65	\$1.80	\$4.79
Average Unemployment Insurance Based on 100 Employees (Aug. 2002)	\$7,700	\$18,200	\$45,000	\$11,000	\$55,650	\$6,300	\$9,000	\$14,310	\$10,800
Total State Business Taxes— Including Corporate State Income Tax, Workers' Compensation and Unemployment Insurance	\$152,016	\$404,615	\$158,632	\$97,935	\$174,054	\$111,860	\$191,050	\$119,950	\$225,809
Other State Data									
Average Annual Wage, 2001 (Private Industry)	\$31,015	\$41,194	\$32,765	\$29,226	\$37,059	\$32,606	\$37,167	\$27,498	\$34,948
Average Price of Electricity, Dec. 2001 Industrial Sector—\$/kWh	\$0.040	\$0.091	\$0.041	\$0.036	\$0.044	\$0.052	\$0.045	\$0.054	\$0.052
Average Annual Unemployment, 2001	4.4%	5.3%	6.3%	4.4%	6.4%	4.7%	3.7%	4.8%	5.3%
Cost of Living Index (ACCRA) Second Quarter 2002									
	Indianapolis Fort Wayne Terre Haute	Los Angeles San Francisco Sacramento San Diego	Corvallis Portland Salem	Logan Cedar City	Vancouver Spokane Tacoma Olympia	Phoenix Flagstaff Tucson	Colorado Springs Denver Fort Collins	Albuquerque Las Cruces Santa Fe	Dallas Houston Austin
Total Cost of Living Composite Index U.S. Average = 100.0	93.4 93.7 94.9	137.2 176.3 120.0 130.9	111.4 106.1 101.2	93.7 90.6	103.2 101.7 103.8 99.0	94.4 105.7 96.7	98.7 104.7 104.4	102.7 92.9 111.8	97.8 91.9 103.3
Housing—Total Purchase Price New	\$204,458 \$208,250 \$206,000	\$503,071 \$815,130 \$290,450 \$402,519	\$295,500 \$233,635 \$217,109	\$192,600 \$162,500	\$242,425 \$244,468 \$218,453 \$203,364	\$207,739 \$261,300 \$195,000	\$250,336 \$260,503 \$251,055	\$239,974 \$201,334 \$322,500	\$198,428 \$177,074 \$231,366
Medical—Average Doctor Visit	\$67.00 \$54.50 \$73.33	\$70.67 \$80.00 \$70.00 \$75.20	\$81.00 \$72.40 \$77.00	\$53.22 \$54.40	\$81.77 \$61.80 \$71.72 \$68.38	\$65.80 \$57.00 \$54.80	\$75.00 \$71.80 \$73.48	\$53.25 \$55.50 \$79.40	\$60.63 \$70.11 \$68.33
Energy Costs/Home—Total Monthly Cost	\$108.32 \$108.59 \$110.09	\$133.63 \$112.11 \$165.86 \$87.52	\$145.76 \$123.98 \$125.28	\$108.26 \$97.85	\$119.91 \$114.14 \$112.06 \$109.12	\$114.79 \$124.53 \$135.96	\$88.26 \$82.79 \$124.30	\$113.64 \$111.48 \$102.33	\$116.89 \$113.90 \$127.82

Major Sources: U.S. Bureau of Labor Statistics / U.S. Department of Labor / Actuarial & Technical Solutions Inc. / CCH Incorporated